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November 7, 2018

**BY ECF AND HAND DELIVERY**

The Honorable Lewis A. Kaplan  
 United States District Judge  
 Southern District of New York  
 Daniel Patrick Moynihan United States Courthouse  
 500 Pearl Street  
 New York, New York 10007

**Re: In re: Customs and Tax Administration of the Kingdom of Denmark (SKAT) Tax Refund Litigation, Docket Number 18-md-2865 (LAK)**

Dear Judge Kaplan:

We write in support of the October 24, 2018 letter of Mark D. Allison of Caplin & Drysdale, Chartered (“Applicant”), for appointment as Lead Counsel on behalf of Defendants consolidated pursuant to the October 3, 2018 Order (the “Transfer Order”) of the U.S. Judicial Panel on Multidistrict Litigation with respect to the above-captioned matter.

In our opinion, Applicant’s expertise, judgment and discretion render him well-suited to perform the responsibilities of Lead Counsel. We do not believe that a Co-Lead Counsel structure is necessary or appropriate at this time, and rather that Applicant alone should be appointed to fill the responsibilities of Lead Counsel to ensure the orderly administration of this case. We reserve the right to revisit the leadership structure on the Defendants’ side if the need arises.

Counsel for the following Defendants have advised me that they share this view: Adam LaRosa; Goldstein Law Group PC 401(k) Profit Sharing Plan and Sheldon Goldstein; DW Construction, Inc. Retirement Plan; American Investment Group of New York, L.P. Pension Plan; Kamco Investments, Inc. Pension Plan; Kamco LP Profit Sharing Pension Plan; Linden Associates Defined Benefit Plan; Moira Associates LLC 401(k) Plan; Newsong Fellowship Church 401(k) Plan; Riverside Associates Defined Benefit Plan; Stacey Kaminer; Alexander Jamie Mitchell III; Joan Schulman; and David Schulman.

Respectfully submitted,

*/s/ David L. Goldberg*  
 David L. Goldberg  
 Attorney for Defendant Robert Klugman



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cc: ALL COUNSEL OF RECORD